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I N D I A N   S E R V I C E  
M A N U A L

L I B R A R Y  
DEPARTMENT OF THE INTERIOR  
WASHINGTON 25, D. C.

November 15, 1945

UNITED STATES  
DEPARTMENT OF THE INTERIOR  
OFFICE OF INDIAN AFFAIRS  
Chicago 54, Illinois

INDIAN SERVICE MANUAL - ASSIGNMENT  
(Place this letter in front of Manual  
immediately following the cover sheet.)

Sir:

This copy of the Manual, identified by the number indicated, is assigned to the position at the jurisdiction which appears in the block below.

The Manual is assigned to the position at the jurisdiction and is in the custody of the individual occupying that position. It must not be removed when the person occupying the position transfers to a different position or another jurisdiction or leaves the Service.

Any person subsequently appointed to the position should place his name and date of receipt of the Manual in the space below that of the previous user; rule a line through the name and date of the previous user; and notify this Office by letter, the date he assumed custody of the Manual. Complete records are kept in this Office on the assignment of the Manual, by name of individual, title of position, jurisdiction, mailing address, and date.

Keep your Manual currently up to date at all times. It is the responsibility of the person having custody of the Manual to keep it up to date. The Manual is subject to inspection to see that this is done.

If this Manual is not needed, advise the Office.

Sincerely yours,

(Sgd) John McGue,  
Acting Commissioner.

Manual No. 29		
Custodian	Position and Jurisdiction To Which Manual is Assigned	Date
Anita S. Tilden	Librarian, Information Division	10/31/46

Manual

*Ms. Gilden*

UNITED STATES  
DEPARTMENT OF THE INTERIOR  
Office of Indian Affairs  
Chicago 54, Illinois

November 15, 1945.

TRANSMITTAL LETTER NO. 1

To: All Superintendents and Other Administrative Officials of the  
Indian Service (Central Office and Field).

Subject: Material for the Indian Service Manual.

The attached material is the first to be sent the field in a form for insertion in a loose-leaf manual. Additional material will be issued as it is completed. Instructions regarding the method for keeping the Manual up to date and on the way the material is organized and presented are covered in the article designated "Use, Maintenance, and Organization of Manual". This article should be placed in the front of the Manual behind the "Transmittal Letters".

The material enclosed herewith covers the Soil and Moisture Division.

NOTICE

1. Before placing this material in the binder, check the new pages to be inserted with the list below so that you are certain all material has been received.
2. Read carefully the article "Use, Maintenance, and Organization of Manual".

Material enclosed	Remove old pages	Insert new pages
Indian Service Manual -----	None -----	Cover sheet
Check List of Transmittal Letters -----	" -----	1 and 2
Use, Maintenance, and Organization of Manual -----	" -----	
Soil Conservation Table of Contents -----	" -----	54(1) thru 54(4)
Legal Authority -----	" -----	54111(1) " 54111(3)
General Information -----	" -----	54131(1) " 54131(9)
Fiscal -----	" -----	54141(1)
Property -----	" -----	54142(1) " 54142(3)
Work Accomplishments -----	" -----	54143(1) " 54143(2)
Forms -----	" -----	54144(1) " 54144(2)
General Information -----	" -----	54151(1)
Need and Sources of Cooperation -----	" -----	54161(1) " 54161(4)
Soil Conservation Districts -----	" -----	54162(1) " 54162(2)

November 15, 1945

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CHAPTER 242 APPROPRIATION ACCOUNTING  
SUBCHAPTER 242B CASHPART 242B4 PLACEMENT AND RETURN OF DISBURSING FUNDS

Sec. 242B4.1 GENERAL. When appropriations or funds are made available, the Office of Indian Affairs is informed thereof by an appropriation warrant or by an advice of the issuance thereof. The usual allotment advices are then issued to the field offices setting up the funds which may be expended under each appropriation. Following and sometimes prior to the latter action, the Indian Office will initiate a Requisition for Disbursing Funds on Standard Form No. 1027 to have the necessary portion of the funds made available to the Chief Disbursing Officer, Treasury Department, Division of Disbursement, Washington, D. C. Requisitions for funds require approval by the Office of the Secretary and subsequent action in the Treasury Department and the General Accounting Office; therefore, it is usually from ten days to two weeks before the funds become available. Funds so requisitioned and placed are then available to the Chief Disbursing Officer (a) for disbursement upon vouchers submitted directly by the Indian Office; or (b) for transfer to accounts carried by assistant disbursing officers in the regional disbursing offices of the Division of Disbursement, Treasury Department. It is by means of these transfers that the field offices obtain funds for disbursement purposes and the following paragraphs contain instructions for accomplishing transfers of disbursing funds.

Sec. 242B4.2 PLACEMENT OF DISBURSING FUNDS - FORM NO. 1669. Requests for the placement of disbursing funds by transfer from the main account of the Chief Disbursing Officer to the proper regional disbursing office account of the field office shall be accomplished by means of Treasury Department, Division of Disbursement, Request for Transfer of Funds to Regional Disbursing Office Accounts (Form No. 1669). Except under circumstances outlined in Sec. 242B4.7, the form shall be prepared in sextuple in the field office, a copy retained there, and the original and four copies forwarded to the Indian Office, Fiscal Division. Field offices shall number the forms in a separate series beginning with 1 on July 1 of each year. The number should be placed in the upper right-hand corner beneath the caption "Adms. Office No." which is reserved for Indian Office reference numbers.

Sec. 242B4.3 -PREPARATION OF FORM 1669. Extreme care must be used in completing the form to show fully the appropriation symbols and titles and the numerical disbursing symbol numbers for the Chief Disbursing Officer, Washington, D. C., as well as the numerical disbursing symbol numbers for the pertinent regional office under his supervision. The applicable numerical disbursing symbols may be obtained by request directed to the regional disbursing officer. A separate Form No. 1669, shall be prepared for each disbursing symbol. More than one fund may

be placed on each form except that general and trust funds shall not be combined on one form. Requests for transfer of general funds shall be made by appropriation base symbols and titles and not by limitation designations, except irrigation receipt limitation funds should be requested by limitation symbols. Requests for trust and tribal funds must be made by limitation symbols and titles. Funds are to be double spaced on Form 1669.

Sec. 242B4.4 APPROVAL OF REQUESTS. The original of the Form No. 1669 shall be signed in the blank space to the left of "Approval" (at the place indicated on the "Exhibit") by the superintendent or other responsible officer authorized to certify vouchers. The signature space following the word "Approved" as printed on the form shall be reserved for use of the approving officer of the Indian Office.

Sec. 242B4.5 NOTIFICATION TO FIELD OFFICE. Under normal conditions Form No. 1669, after receipt and review in the Office of Indian Affairs, is approved and forwarded immediately to the Chief Disbursing Officer. After credit is placed, the fourth copy of the form will be returned to the field office indicating the date of credit given by the Chief Disbursing Officer. The copy of the Form No. 1669 received from the Indian Office shall be used in the field office as a medium for posting to the Debit columns under the proper appropriations in the disbursing fund journal.

Sec. 242B4.6 INITIAL AND EMERGENCY REQUESTS. At the beginning of each fiscal year and in emergencies, when sufficient time is not available to request the placement of funds in the normal manner, the Office of Indian Affairs will prepare Form No. 1669 and furnish the field office a copy thereof. In extreme emergencies, field offices are authorized to request such action by radio or telegraph. Requests for the placement of funds are given special attention in the Indian Office and are transmitted promptly to the Chief Disbursing Officer, who in turn takes immediate action thereon and informs the regional disbursing officer of the transfer by wire. The regional disbursing office will inform the field office by formal advice or telegraph if necessary, when it receives transfers from the Chief Disbursing Officer.

Sec. 242B4.7 RETURN OF DISBURSING FUNDS - GENERAL APPROPRIATIONS. The return or transfer back to the account of the Chief Disbursing Officer, Washington, D. C., of balances or portions of balances of unexpended disbursing general funds standing to the credit of the regional disbursing office making payments for field offices also shall be accomplished by use of Form No. 1669, properly modified. Forms covering the return of funds shall be prepared by the field offices in original and eight copies, with the original and seven copies submitted to the Indian Office. More than one appropriation may be listed for return on each form except that trust funds shall not be listed on this form. Funds are to be double

spaced on the form. The form is to be numbered in the same series as forms requesting the placement of funds. Copies of Form No. 1669 will be furnished the field offices after accomplishment. These copies shall be used as a medium for posting to the Credit column under the proper appropriations in the Disbursing Fund Journal.

Sec. 242B4.8 RETURN OF DISBURSING FUNDS - TRUST FUNDS. Balances of trust or tribal disbursing funds, unless otherwise requested by the Indian Office, shall not be returned or transferred back to the account of the Chief Disbursing Officer, Washington, D. C.; instead, they shall be returned directly to the Treasury of the United States by means of Treasury Form No. 1760. (See Treasury Department, Fiscal Service, Bureau of Accounts, Division of Disbursement, Circular No. 97, dated February 14, 1946).

(a) Preparation of Treasury Form No. 1760. Treasury Form No. 1760, Request for Repayment of Unexpended Disbursing Balances, shall be prepared in quintuplicate. The form provides space for listing several funds as well as other pertinent information, such as check number, symbol, certificate of deposit number, date, and amount. All of the latter information which is below the heading "Treasury Department - Division of Disbursement", is for completion by the regional disbursing office.

(b) Disposition of Form No. 1760. This form shall be disposed of as follows:

(1) Original and two copies shall be transmitted to the regional disbursing office where the funds are on deposit. One completed copy shall be returned to the agency with the administrative copy of the applicable Certificate of Deposit (Form 1).

(2) One copy shall be transmitted to the Indian Office, attention "Fiscal-Control."

(3) One copy shall be retained for agency files.

Sec. 242B4.9 QUARTERLY REQUEST FOR FUNDS. After the first request for transfer of funds, requests shall be made quarterly for additional funds estimated to be required for the ensuing quarterly period. While field offices should seek to maintain at all times disbursing balances adequate to meet current needs, excessive balances shall not be maintained.

Sec. 242B4.10 RETURN OF FUNDS UNDER EXPIRING ALLOTMENTS. Near the close of a fiscal year, when availability of the current annual appropriation expires by limitation and at other times when the availability of an appropriation is known to be about to expire, unobligated balances of disbursing funds shall be released promptly by transfer back to the Chief Disbursing Officer's account; also in the case of allotments under appropriations no longer available for obligation, there shall be returned (as soon as possible and not later than three months after the expiration date of availability) to the account of the Chief Disbursing Officer, all of the available disbursing funds except that portion necessarily reserved for liquidation of outstanding (unliquidated) obligations which are to be paid locally.

Sec. 242B4.11 TRANSFER BETWEEN REGIONAL DISBURSING OFFICES. Occasionally there will be demand for the transfer of amounts carried in the special deposit account of a regional disbursing office, such as victory and withholding tax deductions or war bond purchase allotments to the special deposit account of another regional disbursing office. If the transfer is due to a change in the assignment of personnel within the Department of the Interior, and the symbol and title of the fund is not to be changed, it shall be requested on Treasury Form 1669. The heading of the form should show the regional office to receive the transfer and the regional office to make the transfer of the amount involved; and in the body of the form should be shown (1) the name, title, activity, and location of the administrative officer to receive advice of the funds transferred. Treasury Form 1669 shall be prepared in such cases in the same number of copies as for a return of funds to the Central Office accounts, and a similar number of copies shall be forwarded to this Office.

Sec. 242B4.12 TRANSFERS BETWEEN TWO DEPARTMENTS - USE FORM 1046. When a transfer of special deposits similar to the above results from a change in the assignment of personnel between two departments, and the symbol and title of the fund is to be changed, the transfer shall be accomplished by a Schedule of Transfers - Special Deposits (Standard Form No. 1046) prepared in septuple. The symbol and title of the fund to be charged will be shown in the column headed "Detailed Description of Purpose for Which Collections Were Received." The symbol and title of the fund to be credited will be shown in the column headed "Fund to be Credited." The disbursing office symbol number in the heading of the form will be that of the office to which the form is submitted for action. The name of the Chief Disbursing Officer and symbol of the disbursing office to which the funds are to be transferred will be shown in the sixth column under the name and symbol of the fund to be credited. One copy shall be retained in the field office and used as a posting medium in the disbursing fund journal. The original and five copies will be transmitted to the regional disbursing

office will, upon receipt of the forms, draw a check and deposit it on Form No. 6599, and forward a copy of the certificate of deposit and three copies of Standard Form No. 1046 to the disbursing office to which the funds are to be transferred. The administrative officer concerned with the availability of the funds will take them into account in his disbursing fund journal upon receipt of a copy of the Standard Form No. 1046 from his regional disbursing office, using that form as a posting medium.



CHAPTER 242 APPROPRIATION ACCOUNTING  
SUBCHAPTER 242B CASHPART 242B15 EXCEPTIONS TO ACCOUNTS OF REGIONAL DISBURSING OFFICES.

Sec. 242B15.1 ADMINISTRATIVE EXCEPTIONS. Exceptions noted by the Office of Indian Affairs in the administrative examination of accounts of regional disbursing offices of the Treasury Department, will be prepared in letter form and addressed to the superintendent or the administrative officer in charge of the field office involved. Three copies of the exception letter will be forwarded to the General Accounting Office for consideration by that office. Exceptions will be stated to indicate whether answers are required and in those cases where all the exceptions contained in an exception letter are advisory in character, an answer thereto will not be required.

Sec. 242B15.2 REPLIES TO ADMINISTRATIVE EXCEPTIONS. Administrative exception letters that indicate replies are required, will be answered in triplicate by the administrative officers in charge of the field offices, direct to the Office of Indian Affairs as soon as practicable, and in any event, within 20 days after receipt thereof. The replies to the administrative exception letters will bear appropriate reference notations in the upper left-hand corner corresponding to the legend appearing on the administrative exception letters. This also applies to other correspondence relating to the subject matter contained in administrative exception letters. Supporting papers, if any, will be submitted in duplicate, unless otherwise required, and attached to the replies to exception letters.

(a) Text of Replies to Administrative Exceptions. A complete text of each exception requiring an answer is not necessary. A brief statement, identifying the exception involved should be given, followed by the answer referring therein to any supporting papers submitted.

(b) Citations to Supporting Documents, etc. Letters or other correspondence including vouchers, official receipts, etc., will refer to the disbursing officer, his symbol number and both the disbursing office and bureau voucher or other document number to which the exception has been taken.

(c) Separate Letter for Requests For Approval. When an exception has been taken to an unauthorized expenditure, the administrative officer's request for approval or for a modified authority, as the case may be, will not be incorporated in the answers to exceptions but submitted as separate communications. Such requests will contain references to dates of exception letters, account numbers and months involved, and a quotation of the text of the exceptions. Such communications will also contain full justifications for the expenditures and explanations of the reasons for incurring them without advance authority.

Sec. 242B15.3 ADMINISTRATIVE ACTION ON REPLIES. When answers to administrative exceptions have been received by the Office of Indian Affairs, they will be reviewed and transmitted, with supporting papers, to the Audit Division of the General Accounting Office. Administrative exceptions requiring continuance, on account of the insufficiency of replies or materials submitted, will be forwarded to the General Accounting Office on Indian Office Form Letter No. 5-203, a copy of which will be mailed to the field office involved for answer in triplicate direct to the Indian Office within 20 days after receipt thereof. In those cases where all answers to administrative exceptions taken to an account are satisfactory, the exceptions will be removed and the field office, as well as the General Accounting Office, advised as to the action taken.

Sec. 242B15.4 GENERAL ACCOUNTING OFFICE EXCEPTIONS. General Accounting Office exceptions stated on Standard Form No. 1100-Revised, relative to the regional office accounts of the Chief Disbursing Officer of the Treasury Department, a copy thereof, and two blank Standard Forms 1100a- (copies for administrative use) will be forwarded by the Office of Indian Affairs direct to the field office involved. One copy of the exception will be retained in the files of the Indian Office. Since no provision has been made for the distribution of blank Standard Form No. 1100-Revised, it is essential that all exceptions stated on this form be carefully preserved until such time as complete replies can be prepared thereon. Blank Standard Form No. 1100a (copies for administrative use) are available for distribution. Each field office shall make requisition for a supply of Standard Form 1100a commensurate with its requirements.

Sec. 242B15.5 REPLIES TO GENERAL ACCOUNTING OFFICE EXCEPTIONS. Replies to exceptions stated on Standard Form No. 1100-Revised will be prepared at the field offices on the original and carbon copy in the space provided therefor below the exception. In those cases where more space is required to complete the reply, a letter-size sheet of plain white paper, containing the required information and identified with the particular disbursing officer's voucher number and accounting period to which the exception has been taken, may be used, but care will be exercised to the end that such sheets will be designated "Standard Form No. 1100-Revised - Page 2, etc." Copies of the exception and reply thereto will then be prepared on the two blank Standard Forms No. 1100a.

(a) Disposition of Copies of Replies. Replies to all exceptions stated on Standard Form No. 1100-Revised, concerning the regional office accounts of the Chief Disbursing Officer, will be submitted to the Indian Office, Attention, Fiscal-Accounts, in triplicate. The remaining copy of the exception and reply thereto, on Standard Form No. 1100a, will be retained by the field office.

(b) Reference to Collection Documents and Symbols. All repayments on account of exceptions stated by the Audit Division of the General Accounting Office on Standard Form No. 1100-Revised, will be reported by the certifying officer by referring in his reply to the Schedule of Collections (S. F. No. 1044-Revised) or to the Schedule of Voucher Deductions (S. F. 1096) on which the collection has been reported. If by reason of an excepted item a collection is made and shown in the accounts of a disbursing officer other than the disbursing officer whose name is indicated in the heading of the notice of exception, the name and symbol of such other officer or agent shall be indicated in replying to the said exception.

(c) Signing of Replies to Exceptions. As the "Reply to Exceptions" on Standard Form No. 1100-Revised provides for only one signature opposite the caption "Administratively Verified", the superintendent or administrative officer in charge of the field office shall sign his name and insert the date on which the reply was prepared. The space "Disbursing or Certifying Officer" at the bottom of the form will be left blank for completion in the Division of Disbursement of the Treasury Department, in the event that the exception is stated in the name of the Chief Disbursing Officer.

Sec. 242B15.6 CROSS REFERENCES AND FILES. References to exceptions as well as the action taken or the status thereof shall be fully noted on all documents (vouchers, etc.). Appropriate files shall be established in the general files of the agencies for all exceptions taken and answered. For the responsibility of certifying officers, see Part 242B18.

PART 244A11 DEPOSIT PROCEDURES

Sec. 244A11.1

(f) Debit Voucher Form 5504-Revised. When Form 5504 is received from depositaries for uncollectible and lost checks with notification that check is not recovered, these should be reviewed immediately and if such data recorded on reverse of debit voucher are correct, the quadruplicate copy should be signed in the space provided on reverse of the form and immediately returned to the depositary. If correction is necessary, this should be noted on the copies and initialed before returning the depositary's copy. At the request of the depositary and upon receipt therefrom of the unpaid check, or in case an unpaid check is not recovered by the depositary, a notification to that effect, citing the reasons therefor, a full set of debit voucher, Form No. 5504-Revised, shall be completed, except affixing signature, and transmitted at once to the depositary for execution and return of the triplicate and quadruplicate copies. If an unpaid check is returned, accounts should be adjusted and the amount collected. If a check is lost, whether before or after deposit, accounts should be adjusted and immediate request made that the drawer stop payment on the check and forward a duplicate thereof.

(g) Agreement of Indemnity. In the event it is not possible to obtain replacement of a lost check without an agreement of indemnity, the case should be transmitted through the Indian Office to the Treasury Department, for attention of the Division of Deposits with complete information including a description of the instrument or document, together with certified copies of all correspondence relating to the loss and to the effort made to obtain replacement; a statement clearly demonstrating the necessity for replacing the instrument or document; and recommendations that the Secretary of the Treasury execute and deliver an agreement of indemnity.

Sec. 244All.2 METHOD OF DEPOSIT. When a depositor's headquarters is situated in the same city or town with a Federal Reserve Bank or Federal Reserve Branch Bank, the entire deposits shall be made therein; otherwise (except as provided in section 244All.3, cash shall be exchanged for postal money orders, or forwarded by express or registered mail. Such postal money orders, together with checks, duly endorsed, shall be transmitted to the said bank by first class mail. Reimbursements on Voucher for Petty Purchases, Form No. 1129, for money order fees, express charges, and registry fees are authorized from funds allotted for administrative expenses of the jurisdiction.

Sec. 244All.3 WHERE GENERAL DEPOSITARY. Should there be located in the same city or town with the office of the Indian Service special disbursing agent, a bank which is designated as a General (Government) Depositary, the collections shall be deposited therein for official credit with the Treasurer of the United States, and the checks, etc., forwarded to the Federal Reserve Bank or branch thereof.

Sec. 244All.4 CREDIT ACCOMPLISHED FORM NO. 6599. Credit shall not be claimed in the accounts for deposits to the official credit of the Indian Service special disbursing agent until the accomplished (signed) Certificates of Deposit (Treasury Form No. 6599) have been received from the depositary. Deposits not completed shall be shown in the account 03.18, Deposits in Transit, and so reported at the end of the month in the analysis section on the reverse of the account current.

Sec. 244All.5 SEPARATE NUMBERING. Each fiscal year a separate series of numbers for Certificates of Deposit (Treasury Form No. 6599 and Treasury Form No. 1-Revised) shall be used by depositors.

Sec. 244All.6 DEPOSITS TO CREDIT OF UNITED STATES. When collections, which have been deposited with the Treasurer of the United States to the official credit of the Indian Service special disbursing agents on Form No. 6599 are to be transferred to the credit of an appropriation or receipt account, an official check shall be drawn by the I.S.S.D.A. and Certificate of Deposit (Treasury Form No. 1-Revised) shall be used and there shall be shown thereon the proper receipt or appropriation account to be credited. This information shall be typed on the face of the form, or if space does not permit, then on the reverse of the certificate of deposit, or on a separate sheet securely attached to the certificate of deposit.

Sec. 244All.7 REFERENCES TO SCHEDULES. Each Certificate of Deposit (Treasury Form No. 1-Revised) shall bear reference on the reverse side thereof by number, date, and amount to the Schedules of Collections (Standard Form No. 1044-Revised) and Schedules of Transfers - Special Deposits (Standard Form No. 1046-Revised) on which the collections are listed.

Sec. 244All.8 ACCOMPLISHED CREDIT, FORM NO. 1-REVISED. Credit may not be claimed in the accounts for deposits to the credit of the United States until the certificates of deposit have been duly accomplished by the depositary bank. The date indicated on such Certificates of Deposit (Treasury Form No. 1-Revised) by the depositary shall determine the accounting period in which credit shall be claimed therefor.

Sec. 244All.9 TRIMONTHLY DEPOSITS, FORM 1-REVISED. Certificate of Deposit made on Form 1-Revised for Miscellaneous Collections shall be made on the 5th, 15th, and 25th of each month (or the following day if these dates fall on Sunday or holiday) but shall cover only the deposits for which accomplished Certificates of Deposit (Treasury Form No. 6599) have been received.

This form shall contain a complete analysis of the deposit. Separate Certificates of Deposit (Form 1-Revised) shall be made to cover collections scheduled on Standard Form No. 1044-Revised in different accounting periods and reported on different accounts current.

Sec. 244A11.10 MISCELLANEOUS COLLECTIONS - TWO CLASSES. In depositing Miscellaneous Collections to the credit of the United States, it is necessary that separate Certificates of Deposit (Form 1-Revised), check, and Report Form 5-638 be accomplished for each class of funds as follows:

- (a) Miscellaneous Collections (Refunds and Repayments)
- (b) Miscellaneous Collections (Revenues)

Sec. 244A11.11 DETERMINATION OF THE CLASSIFICATION OF APPROPRIATION CREDITS. Refunds are generally identified and defined as recoveries of erroneous expenditures and overpayments while Repayments represent other reimbursements properly creditable to appropriation accounts. Revenues are usually derived from sale of resources or from other capital income producing activities.

Sec. 244A11.12 REPORT OF DEPOSIT, FORM 5-638 - SCOPE, PURPOSE, AND PREPARATION. This report shall be submitted to cover all deposits made on Form No. 1-Revised for the account of the Indian Service by Indian Service special disbursing agents and by regional disbursing offices for field units. The report is required by the Office for the audit and verification of all deposits made and accruing to the account of the Indian Service. (Note: The printed instructions appearing on the present supply of Form No. 5-638 are generally obsolete and ineffective.) Only the original of this form (copy retained for agency file) shall be submitted to the Indian Office (Fiscal-Control Section), except when the deposit covers a credit to the revolving loan fund (14X2909) it shall be submitted in duplicate. Copies of this form need not accompany Form 1-Revised unless it is used to cover the analysis of the deposit. This form shall be prepared to contain the following information:

(a) Numbered by commencing with 1 each fiscal year, preceded by unit number; for example, No. 3-1 would indicate Unit No. 3 and Report No. 1.

(b) Indicate check number, date and amount of deposit on line provided for this purpose. When the deposit is made by the regional office for the unit this information will not be available and in those cases not on this line "Deposit made by regional disbursing office."

(c) Account of Miscellaneous Collections. This heading shall be followed by the title of the class of deposit covered by the report; for example, Miscellaneous Collections (Refunds and Repayments) or Miscellaneous Collections (Revenue).

(d) Symbol number of appropriation, fund or receipt account to be credited with the deposit shall be given in the column provided for this purpose.

- (e) Show title of account, corresponding with symbol, to be credited with deposit. In the space provided for the analysis immediately below the title give a brief and explicit explanation of the source or nature of the collection being deposited.
- (f) The amount column should show the amount creditable to the respective account.
- (g) When more than one item is covered by the report, the total shall be indicated in the space provided at the bottom of the form.
- (h) The report shall be signed by an authorized officer and show name of unit.
- (i) The number and date of the collection document and Certificate of Deposit, (Form 1-Revised) covering the deposit shall be shown in the body of the form.

Sec. 244All.13 CREDIT TO REVENUE ACCOUNTS - ANALYSIS ON FORM 5-638. Deposits covering Revenues for credit to various receipt accounts shall be supported by a brief and explicit explanation as to the source of the collections in order that the correctness of the accounts credited may be readily determined by the Indian Office. For specific general fund receipt accounts, the source analysis is not necessary. Credits to trust fund receipt accounts will invariably require a source analysis (See Exhibit Field J.V. No. 3-1).

Sec. 244All.14 CREDITS TO APPROPRIATION ACCOUNTS - ANALYSIS ON FORM 5-638. Deposits for credit to appropriation accounts shall be identified as Refunds or Repayments and grouped accordingly under these headings on the report (See Exhibit Field J.V. No. 3-2). The analysis for Refunds shall make full accounting reference to the vouchers to which they relate and a notation of the allotment ledger accounting therefor. (Refunds are accountable as reverse entries in the audited voucher column of the applicable allotment ledger accounts provided the fund or allotment account has not lapsed). Repayments also shall be briefly explained as to the nature or source, making reference to Form 1080 when such document supports the collections. (Repayments are not accountable through allotment accounts; however, a statement to this effect shall appear on the report to insure accuracy of accounting therefor and to avoid confusing these credits with refunds).

Sec. 244All.15 DEPOSITS BY REGIONAL DISBURSING OFFICES - MISCELLANEOUS COLLECTIONS - (REVENUES OR REFUNDS AND REPAYMENTS). At field offices where there are no special disbursing agents, a Report of Deposit, Form 5-638, shall be submitted to the Indian Office to cover deposits of miscellaneous collections. This form should be prepared at the time of the preparation of the Schedule of Collections (Form 1044-Revised) and should be held at the field office until the accomplished schedule of collections is received from the regional office, the report should then be immediately completed to show the certificate of deposit number and date and forwarded to the Indian Office.



Sec. 244All.16 DEPOSITS BY REGIONAL DISBURSING OFFICES - FORM 1096 TRANSACTIONS. A Report of Deposit, Form 5-638, shall be prepared and submitted to the Indian Office by the administrative office for deposits made by regional disbursing offices and originating from Form 1096 transactions. The report shall contain a complete analysis and reference as prescribed heretofore and shall be for the account of Miscellaneous Collections (Revenue or Refunds and Repayments).

Sec. 244All.17 DEPOSITS BY REGIONAL DISBURSING OFFICE - UNEXPENDED BALANCES. A Report of Deposit, Form 5-638, shall be prepared and submitted to the Indian Office by the field offices concerned for the deposit of unexpended balances in appropriation accounts by the regional disbursing offices. Deposits should be made at the close of fiscal years to cover appropriations which have lapsed. These deposits shall be made for the account of Unexpended Balances.